Form **1040** Department of the Treasury — Internal Revenue Service
U.S. Individual Income Tax Return 2010
(99) IRS Use Only — Do not write or staple in this space.

Name, Address, and SSN

For the year Jan 1 - Dec 31, 2010, or other tax year beginning , 2010, ending , 20

OMB No. 1545-0074

Your first name / MI / Last name	JUAN D. REYES
Your social security number	[redacted]0937
If a joint return, spouse's first name / MI / Last name	CATHERINE REYES
Spouse's social security number	[redacted]3741
Home address (number and street). If you have a P.O. box, see instructions. / Apartment no.	72 DARTMOUTH STREET
City, town or post office. If you have a foreign address, see instructions. / State / ZIP code	FOREST HILLS, NY 11375

See separate instructions.

Make sure the SSN(s) above and on line 6c are correct.

Presidential Election Campaign ► Check here if you, or your spouse if filing jointly, want $3 to go to this fund? ► [X] You [X] Spouse

Checking a box below will not change your tax or refund.

Filing Status

Check only one box.

1 [ ] Single
2 [X] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above & full name here ►
4 [ ] Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here ►
5 [ ] Qualifying widow(er) with dependent child

COPY

Exemptions

6a [X] **Yourself.** If someone can claim you as a dependent, do not check box 6a
b [X] **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax cr (see instrs)
			[ ]
			[ ]
			[ ]
			[ ]

No. of children on 6c who:
● lived with you
● did not live with you due to divorce or separation (see instrs)
Dependents on 6c not entered above

If more than four dependents, see instructions and check here ► [ ]

d Total number of exemptions claimed — Add numbers on lines above ► 2

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	**Taxable** interest. Attach Schedule B if required	8a	417.
b	**Tax-exempt** interest. **Do not** include on line 8a — 8b		
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends — 9b		
10	Taxable refunds, credits, or offsets of state and local income taxes	10	2,140.
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here ► [ ]	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions — 15a — b Taxable amount	15b	2,136.
16a	Pensions and annuities — 16a — b Taxable amount	16b	35,000.
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits — 20a 34,080. — b Taxable amount	20b	16,823.
21	Other income	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ►	22	56,516.

Adjusted Gross Income

23	Educator expenses	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24			
25	Health savings account deduction. Attach Form 8889	25			
26	Moving expenses. Attach Form 3903	26			
27	One-half of self-employment tax. Attach Schedule SE	27			
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ►	31a			
32	IRA deduction	32			
33	Student loan interest deduction	33			
34	Tuition and fees. Attach Form 8917	34			
35	Domestic production activities deduction. Attach Form 8903	35			
36	Add lines 23 - 31a and 32 - 35			36	0.
37	Subtract line 36 from line 22. This is your **adjusted gross income** ►			37	56,516.

Exhibit
A

Form 1040 (2010) JUAN D. AND CATHERINE REYES [redacted]0937 Page 2

Tax and Credits

38	Amount from line 37 (adjusted gross income)			38	56,516.
39a	Check if: [X] You were born before January 2, 1946, [ ] Blind. [X] Spouse was born before January 2, 1946, [ ] Blind. Total boxes checked ▶ 39a 2				
b	If your spouse itemizes on a separate return, or you were a dual-status alien, check here ▶ 39b [ ]				
40	Itemized deductions (from Schedule A) or your standard deduction (see instructions)			40	24,587.
41	Subtract line 40 from line 38			41	31,929.
42	Exemptions. Multiply $3,650 by the number on line 6d			42	7,300.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	24,629.
44	Tax (see instrs). Check if any tax is from: a [ ] Form(s) 8814 b [ ] Form 4972			44	2,856.
45	Alternative minimum tax (see instructions). Attach Form 6251			45	0.
46	Add lines 44 and 45 ▶			46	2,856.
47	Foreign tax credit. Attach Form 1116 if required	47			
48	Credit for child and dependent care expenses. Attach Form 2441	48			
49	Education credits from Form 8863, line 23	49			
50	Retirement savings contributions credit. Attach Form 8880	50			
51	Child tax credit (see instructions)	51			
52	Residential energy credits. Attach Form 5695	52			
53	Other crs from Form: a [ ] 3800 b [ ] 8801 c [ ]	53			
54	Add lines 47 through 53. These are your total credits			54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	2,856.

Other Taxes

56	Self-employment tax. Attach Schedule SE			56	
57	Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919			57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	
59a	[ ] Form(s) W-2, box 9 b [ ] Schedule H c [ ] Form 5405, line 16			59	
60	Add lines 55-59. This is your total tax ▶			60	2,856.

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	214.		
62	2010 estimated tax payments and amount applied from 2009 return	62			
63	Making work pay credit. Attach Schedule M	63			
64a	Earned income credit (EIC)	64a			
b	Nontaxable combat pay election ▶ 64b				
65	Additional child tax credit. Attach Form 8812	65			
66	American opportunity credit from Form 8863, line 14	66			
67	First-time homebuyer credit from Form 5405, line 10	67			
68	Amount paid with request for extension to file	68			
69	Excess social security and tier 1 RRTA tax withheld	69			
70	Credit for federal tax on fuels. Attach Form 4136	70			
71	Credits from Form: a [ ] 2439 b [ ] 8839 c [ ] 8801 d [ ] 8885	71			
72	Add lns 61-63, 64a, & 65-71. These are your total pmts ▶			72	214.

Refund

73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid			73	
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶ [ ]			74a	
▶ b	Routing number ▶ c Type: [ ] Checking [ ] Savings				
▶ d	Account number				
75	Amount of line 73 you want applied to your 2011 estimated tax ▶	75			

Direct deposit? See instructions.

Amount You Owe

76	Amount you owe. Subtract line 72 from line 60. For details on how to pay see instructions ▶			76	2,698.
77	Estimated tax penalty (see instructions)	77	56.		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] Yes. Complete below. [ ] No

Designee's name ▶ SIDNEY YOSKOWITZ CPA Phone no. ▶ 516-466-6650 Personal identification number (PIN) ▶ 18762

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		PHYSICIAN	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
		HOUSEWIFE	

Paid Preparer's Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
SIDNEY YOSKOWITZ CPA				P01418762

Firm's name ▶ SIDNEY YOSKOWITZ CPA, P.C.
Firm's address ▶ 445 NORTHERN BLVD STE 36 GREAT NECK, NY 11021-4804
Firm's EIN ▶ [redacted]4090
Phone no. (516) 466-6650

Form 1040 (2010)

FDIA0112L 12/22/10

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

► Attach to Form 1040. ► See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2010

Attachment Sequence No. 07

Name(s) shown on Form 1040: JUAN D. AND CATHERINE REYES

Your social security number: [redacted]0937

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	2,316.		
	2	Enter amount from Form 1040, line 38 — 2: 56,516.				
	3	Multiply line 2 by 7.5% (.075)	3	4,239.		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	0.
Taxes You Paid	5	State and local (**check only one box**): a [ ] Income taxes, or b [X] General sales taxes	5	522.		
	6	Real estate taxes (see instructions)	6	14,675.		
	7	New motor vehicle taxes from line 11 of the worksheet on page 2 (for certain vehicles purchased in 2009). Skip this line if you checked box 5b	7			
	8	Other taxes. List type and amount ►	8			
	9	Add lines 5 through 8			9	15,197.
Interest You Paid	10	Home mtg interest and points reported to you on Form 1098	10	8,640.		
Note. Your mortgage interest deduction may be limited (see instrs).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ►	11			
	12	Points not reported to you on Form 1098. See instrs for spcl rules	12			
	13	Mortgage insurance premiums (see instructions)	13			
	14	Investment interest. Attach Form 4952 if required. (See instrs.)	14			
	15	Add lines 10 through 14			15	8,640.
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instrs	16	750.		
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17			
	18	Carryover from prior year	18			
	19	Add lines 16 through 18			19	750.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	0.
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses – job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	21			
	22	Tax preparation fees	22			
	23	Other expenses – investment, safe deposit box, etc. List type and amount ►	23			
	24	Add lines 21 through 23	24			
	25	Enter amount from Form 1040, line 38 — 25:				
	26	Multiply line 25 by 2% (.02)	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	0.
Other Miscellaneous Deductions	28	Other – from list in instructions. List type and amount ►			28	0.
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29	24,587.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ► [ ]				

SCHEDULE B (Form 1040A or 1040)
Department of the Treasury Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040. ▶ See instructions.

OMB No. 1545-0074
2010
Attachment Sequence No. 08

Name(s) shown on return: JUAN D. AND CATHERINE REYES
Your social security number: [redacted]0937

Part I Interest

(See instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶		
	CHASE	1	1.
	CHASE		406.
	RIDGEWOOD		10.
2	Add the amounts on line 1	2	417.
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	417.

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	0.

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions.)

		Yes	No
	You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		
7a	At any time during 2010, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1		X
b	If 'Yes,' enter the name of the foreign country ▶		
8	During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions		X

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Partnerships, joint ventures, etc, generally must file Form 1065 or 1065-B.
► Attach to Form 1040, 1040NR, or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2010

Attachment Sequence No. 09

Name of proprietor: JUAN D. REYES

Social security number (SSN): [redacted]0937

A Principal business or profession, including product or service (see instructions): PHYSICIAN-LEGAL CASES

B Enter code from instructions ► 621111

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ►

City, town or post office, state, and ZIP code

F Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify) ►

G Did you 'materially participate' in the operation of this business during 2010? If 'No,' see instructions for limit on losses . . . [X] Yes [ ] No

H If you started or acquired this business during 2010, check here ► [ ]

Part I Income

1	Gross receipts or sales. **Caution.** See instructions and check the box if: • This income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses ► [ ]	1	142,398.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	142,398.
4	Cost of goods sold (from line 42 on page 2)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	142,398.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6 ►	7	142,398.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20 a	
12	Depletion	12		b	Other business property	20 b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc)	16 a		a	Travel	24 a	
b	Other	16 b		b	Deductible meals and entertainment (see instructions)	24 b	
17	Legal & professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27	Other expenses (from line 48 on page 2)	27	142,398.

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 ►	28	142,398.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	
30	Expenses for business use of your home. Attach **Form 8829**	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12,** and **Schedule SE, line 2** or on **Form 1040NR, line 13** (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you **must** go to line 32.	31	0.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.**

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32 a [ ] All investment is at risk.
32 b [ ] Some investment is not at risk.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.